IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE P.R.RAMAN

WEDNESDAY, THE 20TH DECEMBER 2006 / 29TH AGRAHAYANA 1928

WP(C).No. 17683 of 2006(E)

PETITIONER:

INDIAN OIL CORPORATION LIMITED,
KERALA STATE OFFICE, PANAMPILLY AVENUE,
PANAMPILLY NAGAR.P.O, COCHIN-682 035,
REP. BY ITS DEPUTY MANAGER (FINANCE),
MR.SELVAM.

BY ADV. SRI.ANTONY DOMINIC
SRI.A.M.SHAFFIQUE
SRI.E.K.NANDAKUMAR
SRI.A.K.JAYASANKAR NAMBIAR

RESPONDENTS:
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1. ASSISTANT COMMISSIONER OF COMMERCIAL TAXES, (ASSMT.),
SPECIAL CIRCLE, ERNAKULAM.

2. SALES TAX INSPECTOR,
SALES TAX CHECK POST, MANJESWARAM,
KASARAGOD DISTRICT.

3. STATE OF KERALA,
REP. BY SECRETARY TO GOVERNMENT,
TAXES DEPARTMENT, KERALA GOVERNMENT,
SECRETARIAT, THIRUVANANTHAPURAM.

BY GOVERNMENT PLEADER SRI.JULIAN XAVIER

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 20/12/2006, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

WPC NO. 17683/2006

APPENDIX

PETITIONER'S EXHIBITS

EXHIBIT P1: TRUE COPY OF THE NOTICE DEMANDING ENTRY TAX ISSUED BY THE 2ND RESPONDENT DATED 4.7.2006 BEARING REFERENCE NO.1296/06-07.

EXHIBIT P2: TRUE COPY OF THE ORDER DATED 5.7.2006 IN WP(C) 17422 OF 2006 PASSED BY THIS HON'BLE COURT.

//TRUE COPY//

P.A. TO JUDGE

P.R.RAMAN, J.

W.P.(C) NO. 17683 OF 2006

Dated this the 20th day of December, 2006

J U D G M E N T

In the light of the decision of the Division Bench in **Thressiama v. State of Kerala & Another** (O.P. No.434/1996) and connected cases, it has to be held that levy of Entry Tax is illegal and unconstitutional. In view of the above decision, this writ petition is allowed declaring that the petitioner is not liable for payment of Entry Tax.

The writ petition is allowed as above.

P.R.RAMAN, JUDGE

Rp